

**J. C. BHALLA & CO.**  
CHARTERED ACCOUNTANTS

BRANCH OFFICE : B-5, SECTOR-6, NOIDA - 201 301 (U.P.)  
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**Limited Review Report**

Review report to:  
The Board of Directors  
**Eon Electric Limited**  
B-88, Sector- 83,  
Noida - 201305, (U.P)

1. We have reviewed the accompanying Statement of Unaudited Financial Results ("the Statement") of Eon Electric Limited ("the Company") for the quarter ended June 30, 2017 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations,2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. We have not audited or reviewed the accompanying financial results and other financial information for the quarter ended June 30, 2016, which have been prepared solely based on the information compiled by the management.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standards('Ind AS') specified under section 133 of the Companies Act 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements ) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: New Delhi  
Date: August 31, 2017

For J C Bhalla & Company  
Chartered Accountants  
Firm Registration No.001111N

  
(Rajesh Sethi)  
Partner  
Membership No.085669

**EON ELECTRIC LIMITED**

Regd. Office : 1048, Sector-14, Sonapat-131 001 (Haryana)

Corporate Office : B-88, Sector-83, Noida-201305 (Uttar Pradesh)

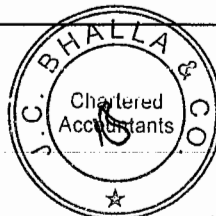
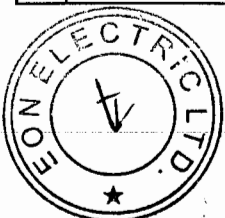
Corporate Identification Number (CIN) : L31200HR1989 PLC035580

Tel : +91-120-3096700 Fax : +91-120-3096800 E-mail : Investors@eonelectric.com Website : www.eonelectric.com

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2017**

(₹ in Lacs)

Sr. No.	Particulars	Standalone	
		Quarter Ended	
		30-Jun-17 (Unaudited)	30-Jun-16 (Unaudited)
1.	<b>INCOME</b>		
	(a) Revenue from Operations	4,198.58	4,378.98
	(b) Other Income	156.02	203.18
	<b>Total Income</b>	4,354.60	4,582.16
2.	<b>EXPENSES</b>		
	(a) Cost of Materials consumed	2,105.77	2,509.38
	(b) Purchases of Stock-in-trade	1,085.35	643.03
	(c) Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(591.99)	(116.08)
	(d) Excise Duty	79.34	-
	(e) Employee Benefits Expense	553.49	496.14
	(f) Finance Costs	274.65	217.13
	(g) Depreciation and Amortisation Expense	53.09	51.48
	(h) Other Expenses	752.30	660.65
	<b>Total Expenses</b>	4,312.00	4,461.73
3.	<b>Profit before exceptional items and tax (1 - 2)</b>	42.60	120.43
4.	Exceptional Items	-	-
5.	<b>Profit before tax (3 + 4)</b>	42.60	120.43
6.	Tax Expense		
	- Current Tax	-	-
	- Deferred Tax	(12.37)	(0.30)
7.	<b>Profit for the period after tax (5 - 6)</b>	54.97	120.73
8.	<b>Other Comprehensive Income</b>		
	A. Items that will not be reclassified to Profit and Loss in subsequent periods		
	(i) Remeasurement gains / (loss) on defined benefit plans recognised in OCI	0.74	(1.90)
	(ii) Income Tax related to above		-
	B. Items that will be reclassified to Profit and Loss in subsequent periods		
	(i) Fair Value changes on Financial Assets through FVTPL	(6.06)	7.09
	(ii) Income Tax related to above	(1.25)	1.46
	<b>Total Other Comprehensive Income for period, net of tax</b>	(4.07)	3.73
9.	<b>Total Comprehensive Income for period, net of tax (7 + 8)</b>	50.90	124.46
10.	Paid-up Equity Share Capital (Face Value ₹ 5/- per Equity Share)	802.87	802.87
11.	<b>Earnings per share (EPS)</b> <b>(Face Value of ₹ 5/- each) (not annualised) :</b>		
	-Basic	0.34	0.75
	-Diluted	0.34	0.75



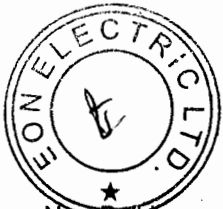
**NOTES:**

1. The standalone financial results for the quarter ended 30th June 2017 have been reviewed by the Audit Committee and approved the Board of Directors at their meeting held on 31st August, 2017. The same has been subjected to limited review by the Statutory Auditors.
2. Beginning April 1, 2017, the Company has, for the first time adopted Ind AS with transition date of April 1, 2016 and accordingly the above unaudited standalone Financial Results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
3. The statement does not include Ind AS compliant results for the preceding quarter and previous year ended March 31, 2017 as the same are not mandatory as per SEBI's circular dated July 5, 2016.
4. The Ind AS compliant financial results pertaining to period ended June 30, 2016 have not been subjected to limited review or audit. However the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
5. Reconciliation of Profit / (Loss) after Tax as reported in previous GAAP to Ind AS is as under :

Particulars	(₹ in Lacs)
	Quarter ended 30-Jun-16 (Unaudited)
Net profit under previous GAAP	108.07
Add/(Less) : Adjustment under Ind AS	
Remeasurements Gains / (Loss) on defined benefit plans recognised in OCI	1.90
Fair Value changes on Financial Assets through FVTPL	15.58
Deferred Tax Expense	(4.82)
Net profit under Ind AS	120.73
Other Comprehensive Income (Net of Tax)	3.73
Total Comprehensive Income under Ind AS	124.46

6. The figures of the previous quarter have been regrouped / reclassified wherever necessary to conform to current quarter classification.

By Order of the Board of Directors  
for Eon Electric Limited



Place: New Delhi  
Dated: 31st August, 2017



(V.P. Mahendru)  
Chairman - Managing Director  
DIN 00005338

**UNAUDITED STANDALONE SEGMENTWISE REVENUE, RESULTS, ASSETS AND  
LIABILITIES FOR THE QUARTER ENDED 30th JUNE, 2017**

(₹ in Lacs)

Sl. No.	Particulars	Standalone	
		Quarter Ended	
		30-Jun-17 (Unaudited)	30-Jun-16 (Unaudited)
<b>1</b>	<b>Segment Revenue</b>		
	<b>(Revenue from Operations)</b>		
	Cable & Wires	605.54	769.07
	Lighting	2,804.48	2,780.69
	Electrical Consumer Durables	677.89	661.25
	Others	110.67	167.97
	<b>Total</b>	<b>4,198.58</b>	<b>4,378.98</b>
<b>2</b>	<b>Segment Results</b>		
	(Profit+)/Loss(-) before Tax & Finance Costs from each Segment)		
	Cable & Wires	(256.00)	(140.63)
	Lighting	821.96	620.12
	Electrical Consumer Durables	(28.80)	21.69
	Others	(28.36)	(22.89)
	<b>Total</b>	<b>508.80</b>	<b>478.29</b>
	Less: i) Finance Costs	274.65	217.13
	ii) Other un-allocable expenditure net of Un-allocable income	191.55	140.73
	<b>Profit before Exceptional Items and Tax</b>	<b>42.60</b>	<b>120.43</b>
	Exceptional Items	-	-
	<b>Total Profit before Tax</b>	<b>42.60</b>	<b>120.43</b>
<b>3</b>	<b>Segment Assets</b>		
	Cable & Wires	4,383.00	4,264.17
	Lighting	9,602.36	6,593.89
	Electrical Consumer Durables	2,469.39	2,435.33
	Others	1,063.33	1,131.89
	Unallocated	8,239.74	8,408.94
	<b>Total Segment Assets</b>	<b>25,757.82</b>	<b>22,834.22</b>
<b>4</b>	<b>Segment Liabilities</b>		
	Cable & Wires	1,197.19	1,159.08
	Lighting	2,170.99	1,914.85
	Electrical Consumer Durables	724.15	519.74
	Others	274.15	178.90
	Unallocated	9,311.55	7,444.80
	<b>Total Segment Liabilities</b>	<b>13,678.03</b>	<b>11,217.37</b>

